

**UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
PORTLAND DIVISION**

UNITED STATES OF AMERICA

3:25-cr-00119-IM

v.

INFORMATION

QIANG LIU,

**31 U.S.C. §§ 5314, 5322(a); 31
C.F.R. § 103.24**

Defendant.

THE UNITED STATES ATTORNEY CHARGES:

COUNT 1

**(Failure to Report a Foreign Bank Account)
(31 U.S.C. § 5314, 5322(a); 31 C.F.R. § 103.24)**

1. Citizens and residents of the United States who have a financial interest in, or signature or other authority over, a financial account in a foreign country with an aggregate value of more than \$10,000 at any time during the year are required to file with the Department of Treasury a Report of Foreign Bank and Financial Accounts (Form TD F 90-22.1) ("FBAR"). This report is due by April 15 of the following year.

2. The FBAR reporting requirement is separate from the obligation of a United States citizen or resident to indicate on a Federal income tax return (Form 1040, Schedule B) whether the individual has an interest in a financial account in a foreign country by checking "Yes" or "No" in the appropriate box. The FBAR is an annual report, filed with the Internal Revenue Service.

3. During the calendar year 2019, defendant QIANG LIU (LIU), a resident of Nashville, Tennessee, had an interest in and signature authority or other authority over at least one foreign account at the Agricultural Bank of China, which had an aggregate value exceeding \$10,000.

4. On or about April 15, 2020, within the District of Oregon and elsewhere, defendant LIU did knowingly and willfully fail to file a Report of Foreign Bank and Financial Accounts (Form TD F 90-22.1) (“FBAR”) disclosing that he had a financial interest in, and signature or other authority over, a financial account in a foreign country, namely, defendant LIU’s Chinese bank account at the Agricultural Bank of China that had an aggregate value of more than \$10,000 during the year 2019.

All in violation of 31 U.S.C. § 5314, 5322(a); 31 C.F.R. § 103.24.

Dated: March 26, 2025

Respectfully submitted,

WILLIAM M. NARUS
Acting United States Attorney

/s/ Geoffrey A. Barrow
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